

SENATE RECORD VOTE ANALYSIS

106th Congress
1st Session

Vote No. 236

July 30, 1999, 10:23 a.m.
Page S-9892 Temp. Record

TAXPAYER REFUND ACT/No Social Security Surpluses for Tax Cuts

SUBJECT: Taxpayer Refund Act of 1999 . . . S. 1429. Domenici motion to table the Lautenberg motion to recommit with instructions.

ACTION: MOTION TO TABLE MOTION TO RECOMMIT AGREED TO, 55-45

SYNOPSIS: As reported, S. 1429, the Taxpayer Refund Act of 1999, will give back to the American people \$792 billion of the \$3.3 trillion in surplus taxes that the Congressional Budget Office (CBO) has projected that the Federal Government will collect over the next 10 years. The projection is based on assumptions of 2.4-percent average annual growth in the economy, no growth in discretionary spending after 2002, and entitlement spending growth as required under current law. Approximately \$1.9 trillion of the surpluses will be Social Security surpluses (Republicans have been attempting to defeat a Democratic filibuster of a proposal to protect those surpluses from being spent; see vote Nos. 90, 96, 166, 170, 193, and 211). After protecting the Social Security surpluses and providing tax relief of \$792 billion, \$505 billion will remain for additional spending or debt reduction. The average growth rate over the past 50 years has been 3.4 percent. The current growth rate is around 4 percent. If the 3.4-percent average rate is maintained for the next 10 years, then (using the CBO rule-of-thumb chart from Appendix C of the January 1999 Economic and Budget Outlook) the surplus will be roughly \$4.9 trillion, not \$3.3 trillion. Key tax relief provisions include that the bottom tax rate will be lowered to 14 percent and expanded (providing \$297.5 billion in tax relief over 10 years) and the tax burden on families will be cut (providing \$221.7 billion in tax relief). Tax relief will also be given to encourage saving for retirement, to make education and health care more affordable, to lower death taxes, and to lower taxes on small businesses.

The Lautenberg motion to recommit with instructions would instruct the Finance Committee to report the bill back within 3 days with an amendment "to correct the fact that the bill uses Social Security surpluses for tax breaks by causing on-budget deficits taking into account both revenue losses and additional interest costs caused by the higher levels of debt that would result from the bill's enactment." (NOTE: The Congressional Budget Office estimated that sufficient on-budget surpluses would be generated over the next 10 years to more than offset the tax relief in this bill without using any of the Social Security surpluses).

(See other side)

YEAS (55)		NAYS (45)		NOT VOTING (0)	
Republicans (55 or 100%)	Democrats (0 or 0%)	Republicans (0 or 0%)	Democrats (45 or 100%)	Republicans (0)	Democrats (0)
Abraham	Hutchinson		Akaka	Kennedy	
Allard	Hutchison		Baucus	Kerrey	
Ashcroft	Inhofe		Bayh	Kerry	
Bennett	Jeffords		Biden	Kohl	
Bond	Kyl		Bingaman	Landrieu	
Brownback	Lott		Boxer	Lautenberg	
Bunning	Lugar		Breaux	Leahy	
Burns	Mack		Bryan	Levin	
Campbell	McCain		Byrd	Lieberman	
Chafee	McConnell		Cleland	Lincoln	
Cochran	Murkowski		Conrad	Mikulski	
Collins	Nickles		Daschle	Moynihan	
Coverdell	Roberts		Dodd	Murray	
Craig	Roth		Dorgan	Reed	
Crapo	Santorum		Durbin	Reid	
DeWine	Sessions		Edwards	Roberts	
Domenici	Shelby		Feingold	Rockefeller	
Enzi	Smith, Bob (I)		Feinstein	Sarbanes	
Fitzgerald	Smith, Gordon		Graham	Schumer	
Frist	Snowe		Harkin	Torricelli	
Gorton	Specter		Hollings	Wellstone	
Gramm	Stevens		Inouye	Wicker	
Grams	Thomas		Johnson		
Grassley	Thompson				
Gregg	Thurmond				
Hagel	Voinovich				
Hatch	Warner				
Helms					

EXPLANATION OF ABSENCE:
 1—Official Business
 2—Necessarily Absent
 3—Illness
 4—Other
SYMBOLS:
 AY—Announced Yea
 AN—Announced Nay
 PY—Paired Yea
 PN—Paired Nay

All votes after vote No. 233 were on amendments or motions that were made after all debate time had expired. However, 2 minutes of debate were allowed before each vote by unanimous consent, some statements were inserted in the record, and some amendments and motions were debated prior to being offered or made. Senator Domenici moved to table the Lautenberg motion. Generally, those favoring the motion to tabled opposed the motion to recommit; those opposing the motion to table favored the motion to recommit.

Those favoring the motion to table contended:

Our colleagues who have offered this motion seem to be confused. The Congressional Budget Office has not found that this bill will give refunds to the taxpayers out of the on-budget surplus only. Unlike the President's budget, it will not touch the Social Security surpluses. Further, if Democrats are really concerned about protecting Social Security, then they should quit filibustering the Republican proposal to create a lockbox that will prevent any of the Social Security surpluses from being spent or used to offset tax cuts. Frankly, it seems that our Democratic colleagues are much more anxious to prevent tax relief because they want to spend money than because they are concerned about Social Security. This motion to tell the Finance Committee not to use Social Security surpluses for tax relief should be rejected for the simple reason that the Finance Committee, in the bill before us, has made no such proposal.

Those opposing the motion to table contended:

This bill, in its current form, will use \$75 billion of the Social Security surpluses to give tax breaks to rich Americans and special interests. We are amazed that the same Republicans who keep telling us we should support their Social Security lockbox proposal are now asking us to raid Social Security. Republicans should be consistent. They should join us in supporting this motion to tell the Finance Committee not to raid Social Security.